

**INTER PIPELINE FUND  
SUPPORT FOR 2010 T5013 SUPPLEMENTARY  
Filing Instruction for Form T5013**

**The following form should be used in gathering information to be used in completing Form T5013 for the unitholders**

**Unitholder's Name and Full Address**

Surname first, followed by usual first name and initial  
Enter full mailing address

**Partnership's Name and Full Address**

Inter Pipeline Fund  
2600, 237 - 4th Avenue S.W.  
Calgary, AB  
Canada, T2P 4K3

**DO NOT REPORT "\$" IN FRONT OF THE AMOUNTS REPORTED ON THE FORM T5013**

<b>Form T5013 Identification</b>	<b>Description</b>	<b>Only Information Contained in the Boxes Should Vary</b>	
Box 01	Fiscal Period End	2010 12	
Box 02	Partnership's Business Number	866936255	
Box 03	Tax Shelter #	N/A	
Box 04	Publicly Traded Partnership	1	
Box 05	Type of slip		0 for original; 1 for amended; 2 for additional; 3 for cancelled; 4 for duplicate
Box 06	Partnership Code	1	
Box 07	Country Code	CAN	
Box 08	Member Code	0	
Box 09	Number of units held		Insert the number of units held at year end by the unitholder
Box 10	Partner's % of Partnership income (loss)	x.xxxx%	$\frac{x.xxxx\% \times \$\text{Unitholder's total 2010 Distribution entitlement}}{\$232,602,393} \times 100$
Box 11	Recipient's ID #		Recipient type: Individual - enter social insurance number Corporation - enter "0" followed by the account or business number Trust - enter the Trust account number Partnership - enter the partnership's filer identification or business number
Box 22	Limited Partnership business income (loss)		93.86740% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 22-1	At - risk amount	N/A	
Box 27	Return of capital		0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 34	Gross income	830,427,882	
Box 35	Business income (loss)		0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 50	Interest income from Canadian sources		0.09282% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income		6.03978% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges		0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 70	Capital gains (losses)		-0.68066% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 85	Capital cost allowance		21.07956% x amount of 2010 cash distributions to which unitholder was entitled to receive

All other Boxes on the Form T5013 Supplementary should be left blank (do not report "0" or "N/A")

**Details:**

Box 22 - Business income is allocated 97.82% to Alberta and 2.18% to Saskatchewan  
 Gross Revenues: Alberta - \$809,030,610 ; Saskatchewan - \$21,397,272  
 Gross Salaries: Alberta - \$39,440,718 ; Saskatchewan - \$718,824

Box 55 - Foreign dividend and interest income is allocated 84.5969% to the United Kingdom (GBR) and 15.4031% to Germany (DEU)

**INTER PIPELINE FUND  
SUPPORT FOR 2010 T5013 SUPPLEMENTARY  
Filing Instruction for RELEVE 15**

**The following form should be used in gathering information to be used in completing RELEVE 15 for the unitholders**

**Unitholder's Name and Full Address**

Surname first, followed by usual first name and initial  
Enter full mailing address

**Partnership's Name and Full Address**

Inter Pipeline Fund  
2600, 237 - 4th Avenue S.W.  
Calgary, AB  
Canada, T2P 4K3

**DO NOT REPORT "\$" IN FRONT OF THE AMOUNTS REPORTED ON THE FORM RL 15**

<b>RELEVE15 Identification</b>	<b>Description</b>	<b>Only Information Contained in the Boxes Should Vary</b>	
	Fiscal Period End	2010/12/31	
	Quebec Partnership ID #	1021059567SP0001	
	Code du relevé		"R" for original;"A" for amended;"D" for cancelled
Box 1	Net business income		93.86740% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 5	Capital cost allowance		21.07956% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 7	Interest income from Canadian sources		0.09282% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 8	Foreign dividend and interest income		6.03978% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 12	Capital gains (losses)		-0.68066% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 14	Gross income	830,427,882	
Box 15A	Carrying charges		0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 24A	Share of debt		<b>For Corporate Partners Only</b> Number of units held at December 31, 2010 x \$605,621,201 258,043,887 Units
Box 24B	Share of qualified property		<b>For Corporate Partners Only</b> Number of units held at December 31, 2010 x \$508,700,900 258,043,887 Units
Box 24C	Share of total assets		<b>For Corporate Partners Only</b> Number of units held at December 31, 2010 x \$1,908,224,688 258,043,887 Units
Box 26	At - risk amount	N/A	
Box 36	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx% = $\frac{\text{Unitholder's total 2010 Distribution entitlement}}{\text{Total Distribution}} \times 100$ \$232,602,393
Box 37	Units held at year end		Insert the number of units held at year end by the unitholder
Box 38	Business code	22	
Box 39	Partnership code	1	
Box 40	Member code	0	
Box 41	Taxpayer code		Recipient type: "1" - for an individual other than a trust "3" - for a corporation "4" - for a trust or a partnership The Partnership has no operations in Quebec
Box 42	% business in Quebec	0.00%	
	Recipient ID #		Recipient type: Individual - enter social insurance number Corporation - enter "0" followed by the corporation's registration number Trust - enter the Trust identification number Partnership - enter the partnership's identification number

**Details:**

Box 1 - Business income is allocated 97.82% to Alberta and 2.18% to Saskatchewan  
Gross Revenues: Alberta - \$809,030,610 ; Saskatchewan - \$21,397,272  
Gross Salaries: Alberta - \$39,440,718 ; Saskatchewan - \$718,824

Box 8 - Foreign dividend and interest income is allocated 84.5969% to the United Kingdom (GBR) and 15.4031% to Germany (DEU)